



STATE OF NEW JERSEY

**FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION**

In the Matter of Judith Woolley,
Assistant Municipal Tax Collector/
Assistant Municipal Treasurer
(M0350B), South Toms River

Examination Appeal

CSC Docket No. 2021-1560

ISSUED: JULY 26, 2021 (RE)

Judith Woolley appeals the decision of the Division of Agency Services (Agency Services) which found that she did not meet the education and experience requirements for the open-competitive examination for the “dual” title Assistant Municipal Tax Collector/Assistant Municipal Treasurer (M0350B), South Toms River. A dual title is a title that combines two separate titles into one classification; applicants need to meet the minimum requirements of both titles in order to be declared eligible.

The subject examination was announced with specific requirements that had to be met as of the March 6, 2020 closing date. The requirements for Assistant Municipal Tax Collector were possession of a Bachelor’s degree from an accredited college or university. Applicants who did not meet the educational requirement could substitute two years of fulltime experience in municipal tax collection to have included duties in tax billing, collection, and enforcement and reporting; or one year of fulltime municipal tax collection experience and thirty credit hours. Also, a current, valid Tax Collector’s certificate issued by the New Jersey Department of Community Affairs could substitute for the Bachelor’s degree. Further, applicants were required to possess certificates showing satisfactory completion of courses in Municipal Tax Collection I, II, and III offered by Rutgers University.

The requirements for Assistant Municipal Treasurer included possession of a Bachelor’s degree, including or supplemented by twenty-one (21) semester hours of credits in professional accounting subjects AND four years of *supervisory* accounting experience in work involving the installation, operation, and auditing of large-scale

systems of accounts, one (1) year of which shall have been in municipal accounting or auditing. Applicants who satisfactorily completed twenty-one credits of professional accounting courses at an accredited college or university could substitute additional accounting experience as described for the remainder of the above educational requirement on a year for year basis. Also, possession of a valid certificate as a Municipal Finance Officer issued by the New Jersey Department of Community Affairs could be substituted for the educational requirement (Bachelor's degree and 21 Accounting credits). The examination was cancelled on April 29, 2021 due to a lack of qualified applicants.”

On her application, the appellant indicated that she possessed no college credits, and therefore she was required to possess two years of fulltime experience in municipal tax collection to have included duties in tax billing, collection, and enforcement and reporting to satisfy the Assistant Municipal Tax Collector requirements. As to Assistant Municipal Treasurer educational requirements, as the appellant does not possess twenty-one credits of professional accounting courses at an accredited college or university, she could not substitute requisite experience for education. The appellant completed the courses in Municipal Tax Collection I, II, and III offered by Rutgers University.

The appellant listed three positions on her application, provisional Assistant Municipal Tax Collector/Assistant Municipal Treasurer, Payroll Clerk and Clerk. She included a resume with two additional positions, Sales/Office Manager with J&L Carpet and Linoleum, and Quality Assurance Coordinator with West Pharmaceutical Services/Paco. The appellant was found to have met the requirements for Assistant Municipal Tax Collector pursuant to the substitution clause for education. However, she did not meet the requirements for Assistant Municipal Treasurer as she does not possess the required credits or does not possess a valid certificate as a Municipal Finance Officer, and lastly, she did not indicate any supervisory experience on her application.

On appeal, appellant submits a letter from the appointing authority which states that it would accept a combination of education and experience in lieu of a license or certification. It states that she has over five years of supervisory experience in the Municipal Finance Office where she manages the operation of accounts and handles billing, collection, enforcement and reporting.

CONCLUSION

N.J.A.C. 4A:4-2.3(b) provides that applicants shall meet all requirements specified in the open competitive examination announcement by the closing date.

In her provisional position, the appellant listed the following duties on her application:

Collection of taxes, delinquencies, redemptions, deductions, deposits, Tax sales, quarterly tax collection report for the U.S. Census Bureau, assist with PD5 and PTR 1A and 2A, monthly revenue reporting. Interact with public daily. Monthly bill lists. Purchase orders. Accounts receivable/payable, W-9 and New Jersey business registrations. Yearly audits. Payroll.

On appeal, the appellant provides a similar list of duties for her provisional position on her resume. These duties resemble experience in municipal tax collection, including duties in tax billing, collection, and enforcement and reporting. However, they do not include supervisory accounting experience in work involving the installation, operation, and auditing of large-scale systems of accounts. At this point, it appears that the appellant's position is misclassified. Therefore, the appellant and appointing authority should complete the attached Position Classification Questionnaire (PCQ) and submit it Agency Services within 30 days of the issuance date on this decision. This form can also be found online at <https://www.nj.gov/csc/about/publications/forms/pdf/dpf44.pdf>. Even if the appellant is found to be performing the duties of an Assistant Municipal Treasurer, she could not be admitted to the examination as she does not possess the requisite education and experience. The appellant also does not meet the experience requirement for Assistant Municipal Tax Collector. Per the substitution clause for education, she was required to possess six years of applicable experience, and she possessed four years, three months, from January 2016 to the March 2020 closing date. Her remaining experience, as a Payroll Clerk and Clerk, is clearly inapplicable for both titles, as is her experience as a Sales/Office Manager and Quality Assurance Coordinator.

An independent review of all material presented indicates that the decision of Agency Services that the appellant did not meet the announced requirements for eligibility by the closing date is amply supported by the record. The appellant provides no basis to disturb this decision. Thus, the appellant has failed to support her burden of proof in this matter.

ORDER

Therefore, it is ordered that this appeal be denied, and the position undergo a classification review.

This is the final administrative determination in this matter. Any further review should be pursued in a judicial forum.

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 21ST DAY OF JULY, 2021

Deirdre' L. Webster Cobb

Deirdré L. Webster Cobb
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

Allison Chris Myers
Director
Division of Appeals and Regulatory Affairs
Civil Service Commission
Written Record Appeals Unit
P. O. Box 312
Trenton, New Jersey 08625-0312

Attachment

c: Judith Woolley
Joseph Kostecki
Division of Agency Services
Records Center